

**STATE WATER RESOURCES CONTROL BOARD  
CLEAN WATER STATE REVOLVING FUND PROGRAM  
TAX QUESTIONNAIRE (Version November 2011)**

**LEGAL NAME OF APPLICANT**

State Use Only:

CWSRF Project No.

DATE/TIME REC'D BY  
SWRCB

*Instructions: Answer all and provide all information and documents requested. Begin typing in the shaded area and the space will enlarge to accommodate the information that is typed. In lieu of typing in the shaded areas for any question, a separate page may be attached to this Tax Questionnaire or an electronic file in Word format may be attached.*

*Certain Definitions: As used in this Tax Questionnaire, "Project" means the facilities and/or capital improvements that you described in the Financial Assistance Application submitted to the State Water Board and constitutes those costs that will be funded by the State Water Board under the Financing Agreement (a template Financing Agreement can be found on the State Water Board's website), "Governmental Entity" means a state, city, county, town, public school district, other special district or joint powers authority, and "Non-Governmental Entity" means any person, partnership, corporation or other organization that is not organized as a state, city, county, town, public school district, other special district or joint powers authority. The federal government constitutes a Non-Governmental Entity. A Section 501(c)(3) organization constitutes a Non-Governmental Entity.*

**1. Briefly describe the Project, its functions and its principal components.****2. Indicate by principal components your current estimates of the costs of the Project, as follows:**

- a. Construction costs ..... \$ \_\_\_\_\_
- b. Equipment costs ..... \$ \_\_\_\_\_
- c. Rehabilitation or renovation of facilities ..... \$ \_\_\_\_\_
- d. Site preparation costs ..... \$ \_\_\_\_\_
- e. Architectural/engineering, design and planning costs ..... \$ \_\_\_\_\_
- f. Engineering and administrative costs during construction ..... \$ \_\_\_\_\_
- g. Surveys ..... \$ \_\_\_\_\_
- h. Legal fees ..... \$ \_\_\_\_\_
- i. Financing costs ..... \$ \_\_\_\_\_
- j. Commitment fees and deposits ..... \$ \_\_\_\_\_
- k. Other costs (please specify) ..... \$ \_\_\_\_\_

**3. Will any portion of the financing provided under the Financing Agreement be used to refinance other debt(s) (e.g., including any bonds, notes, leases or commercial paper) relating to the Project?**

☐ Yes      ☐ No      ☐ Not Applicable

**4. If you answered "yes" to Question #3, please state the amount of financing provided under the Financing Agreement that is expected to be used for refinancing purposes.**

\$ \_\_\_\_\_

**5. If you answered "yes" to Question #3, please specify the date(s) on which the financing provided under the Financing Agreement will be used to redeem other debt(s) relating to the Project.**

**6. If you answered “yes” to Question #3, please provide the following information:**

- a. Name of the existing indebtedness to be refinanced: \_\_\_\_\_
- b. Issue date of the existing indebtedness: \_\_\_\_\_
- c. Par amount of the existing indebtedness: \_\_\_\_\_
- d. Purpose(s) of the existing indebtedness: \_\_\_\_\_
- e. Whether the existing indebtedness is immediately prepayable: \_\_\_\_\_
- f. Whether the interest on the existing indebtedness is federally taxable or tax-exempt: \_\_\_\_\_

**7. If you answered “yes” to Question #3, are any proceeds of the other debt(s) relating to the Project still unspent?**

☐ Yes      ☐ No      ☐ Not Applicable

If yes, please identify the amounts and the funds or accounts in which such proceeds are on deposit.

**8. If you answered “yes” to Question #3, was the other debt(s) to be refinanced with the financing provided under the Financing Agreement used to refinance other prior debt(s) relating to the Project?**

☐ Yes      ☐ No      ☐ Not Applicable

If yes, please provide the name of the original indebtedness, the issue date of the original indebtedness, the par amount of the original indebtedness, the purpose(s) of the original indebtedness, and whether the interest on the original indebtedness was federally taxable or tax-exempt.

**9. Will any portion of the financing provided under the Financing Agreement be used for new financing of the Project?**

☐ Yes      ☐ No      ☐ Not Applicable

**10. If you answered “yes” to Question #9, please provide the dates of expected commencement and completion of construction of the Project.**

Expected Commencement Date of Project:..... \_\_\_\_\_

Expected Completion Date of Project: ..... \_\_\_\_\_

**11. If you answered “yes” to Question #9, please state the amount of the financing provided under the Financing Agreement that is expected to be used for new financing purposes. If you answered “no” to Question #9, skip to Question #18 below.**

\$ \_\_\_\_\_

**12. If you answered “yes” to Question #9, please state the amount of Project costs to be newly financed under the Financing Agreement that are expected to be paid within the following periods of time:**

Please respond to this question using the expected initiation date of construction.

Project costs to be spent within 6 months..... \$ \_\_\_\_\_

Project costs to be spent within 12 months (cumulative) ..... \$ \_\_\_\_\_

Project costs to be spent within 18 months (cumulative) ..... \$ \_\_\_\_\_

Project costs to be spent within 24 months (cumulative) ..... \$ \_\_\_\_\_

Project costs to be spent within 30 months (cumulative) ..... \$ \_\_\_\_\_

Project costs to be spent within 36 months (cumulative) ..... \$ \_\_\_\_\_

Project costs to be spent *beyond* 36 months (cumulative) ..... \$ \_\_\_\_\_

**13. If you answered "yes" to Question #9, have you paid any costs of the Project prior to the date hereof?**

☐ Yes ☐ No ☐ Not Applicable

For each Project cost that has been previously paid, please provide an itemization of the following:

- a. Amount of the payment..... \$ \_\_\_\_\_
- b. Purpose of the payment..... \_\_\_\_\_
- c. Date of the Payment..... \_\_\_\_\_
- d. Source of payment of such cost (e.g., revenue,  
federal or state grants, other financing, internal loan) ..... \_\_\_\_\_

**14. If you answered "yes" to Question #13, have you at any time adopted a resolution or other official action (e.g., a so-called "reimbursement resolution") relating to your intent to finance the Project with financial assistance from the State Water Board or other indebtedness?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please identify the date of such resolution or other document and attach a copy.

**15. If you answered "yes" to Question #9, will any portion of the financing provided under the Financing Agreement be used to pay administrative or engineering expenses directly relating to the construction of the Project?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please state the amount expected to be so used and provide details as to its calculation (e.g., based on actual costs or a percentage of construction).

**16. If you answered "yes" to Question #15, will any portion of the administrative or engineering expenses directly relating to the construction of the Project be incurred by the staff of the Applicant?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please state the amount expected to be so used and provide details as to its calculation (e.g., based on actual costs or a percentage of construction).

**17. If you answered "yes" to Question #16, will the administrative or engineering expenses directly relating to the construction of the Project be tracked by an accounting system, such as a cost accounting system, that will allow them to be differentiated from other charges for other work done by the applicant's staff?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please specify how charges will be tracked.

**18. Does any Non-Governmental Entity own, or do you anticipate any Non-Governmental Entity owning, any portion of the Project at any time during the term of the financing?**

☐ Yes ☐ No ☐ Not Applicable

If yes, identify the Non-Governmental Entity and provide all available details with respect to its ownership interest.

**19. Does any Non-Governmental Entity lease, or do you anticipate any Non-Governmental Entity leasing, any portion of the Project at any time during the term of the financing?**

☐ Yes ☐ No ☐ Not Applicable

If yes, identify the Non-Governmental Entity and provide all available details with respect to its lease interest.

**20. Have you entered, or do you anticipate entering, into any inter-municipal contract or agreement(s) with any Governmental Entity with respect to the Project (or any portion of the Project) during the term of the financing?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please describe the purpose of each such agreement, and attach a copy of any existing or contemplated agreement.

**21. Have you entered, or do you anticipate entering, into any contract or agreement any Non-Governmental Entity contracting to operate, manage or provide any exclusive services with respect to the Project (or any portion of the Project) during the term of the financing?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please identify the Non-Governmental Entity and explain the arrangement. If an operations, management or exclusive services contract currently exists, please attach a copy. Contracts that relate solely to services that are merely incidental to the primary use of the Project need not be listed. Examples of incidental services are contracts for janitorial services, office equipment repairs or billing services. If you are uncertain as to whether the contract is incidental or not, please describe the contract and the services provided thereunder.

**22. Does the Project provide, or do you anticipate the Project providing, water or wastewater services to any Non-Governmental Entity other than on the basis of standard rates and charges which are generally applicable and uniformly applied and are adjusted from time to time by the Applicant?**

☐ Yes ☐ No ☐ Not Applicable

If there are or will be any non-standard rates and charges, describe the rate structure, focusing on any special rate agreements or charges for specific entities. An example of a non-standard rate is an industrial user paying a flat fee in a system where the other users pay a rate based on usage.

**23. Does any Non-Governmental Entity have, or do you anticipate any Non-Governmental Entity having, special priority rights or other preferential rights to use the Project or the services of the Project pursuant to any contractual or other arrangement?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please identify the Non-Governmental Entity, and describe the special priority or preferential right(s).

**24. Are the functions and services of the entire Project available, and do you expect the functions and services of the entire Project will be available, for use by the general public on a first-come, first-served basis?**

☐ Yes ☐ No ☐ Not Applicable

If no, please explain and describe the portion of the Project that is not, or will not, be available for use by the general public. For example, municipal water and wastewater systems used for residential, commercial, governmental and business purposes are available for use by the general public; a specialized pollution control facility immediately adjacent to a private business that is the sole user of the facility is not available for use by the general public.

**25. Have you entered, or do you anticipate entering, into a "take" or "take-or-pay" contract with any Non-Governmental Entity for use of any portion of the Project or the services of the Project?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please identify the Non-Governmental Entity, and describe the arrangement therewith. If a take or a take-or-pay contract currently exists, please attach a copy.

**26. Will any Non-Governmental Entity guarantee or otherwise be directly obligated to repay the financial assistance provided under the Financing Agreement?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please identify the Non-Governmental Entity, and describe the guarantee arrangement therewith.

**27. Have you received, or do you expect to receive, any grant or other form of assistance for financing of any portion of the Project from the State of California, the federal government or any other entity or person?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please explain.

**28. Will any portion of the financing projected under the Financing Agreement be used as a substitute for other funds which were otherwise to be used as a source of financing and which have been used or will be used to acquire, directly or indirectly, other investment property?**

☐ Yes ☐ No ☐ Not Applicable

If yes, please explain.

**APPLICANT ACKNOWLEDGEMENT AND SIGNATURE**

I hereby certify that I am an authorized representative of the Applicant, and that I am authorized by the Applicant to execute this Tax Questionnaire. I am charged with the responsibility to perform such acts as are necessary and proper for the financing, construction, acquisition and/or improvement of the Project, and am acting for and on behalf of the Applicant in executing this Tax Questionnaire. I certify that I am familiar with the Project and that all information contained herein is true, correct and complete to the best of my knowledge. I am not aware of any facts or circumstances that would cause me to question the accuracy or reasonableness of any information contained in these responses or attached documentation. I understand that the foregoing information and attached documentation will be relied upon by the State Water Board and their counsel, in providing financing with respect to the Project.

**AUTHORIZED REPRESENTATIVE  
SIGNATURE**

**PRINT NAME AND TITLE**

**DATE**